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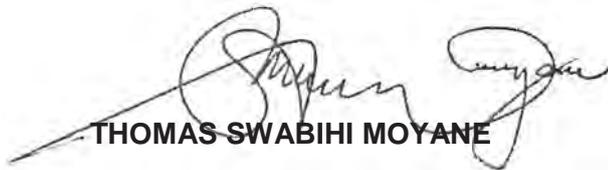
**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 341

23 MARCH 2018

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR 172)**

Under sections 54F, 54J and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with effect from 1 April 2018.



**THOMAS SWABIHI MOYANE**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

- (a) By the insertion after rule 54FC.04 of the following heading and rules:

**CHAPTER VB**

**HEALTH PROMOTION LEVIES**

**RULES FOR CHAPTER VB OF THE ACT IN RESPECT OF HEALTH PROMOTION  
LEVY GOODS**

**Health promotion levy imposed on sugary beverages**

**Application of provisions**

- 54I.01 (a) Rules 54I.01 to 54I.09 apply to sugary beverages manufactured in or imported into the Republic that are liable to health promotion levy as specified in item 191.00 in Section A of Part 7 of Schedule No.1.
- (b) Except as otherwise provided in these rules, the rules numbered 54F.01 to 54F.14 apply with any necessary changes as the context may require to health promotion levy on sugary beverages.
- (c) For the purposes of Chapter VB, these rules and any form to which these rules relate, unless the context otherwise indicates –

- (i) "commercial manufacturer" means a person manufacturing sugary beverages in the manner contemplated in rule 54I.02;
- (ii) "effective date" means 1 April 2018.
- (iii) "non-commercial manufacturer" means a person manufacturing sugary beverages not in the manner contemplated in rule 54I.02;
- (iv) "related persons" means persons that are deemed to be related as specified in section 66(2)(a);
- (v) "sugar" means both the intrinsic and added sugars and other sweetening matter contained in any sugary beverage;
- (vi) "sugar content" means the sugar content of any sugary beverage that is determined in the manner contemplated in rule 54I.06; and
- (vii) "sugary beverage" means sugary beverages manufactured in or imported into the Republic in terms of item 191.00 in Section A of Part 7 of Schedule No. 1.

#### **Persons classified as commercial manufacturers of sugary beverages**

- 54I.02 (a) Any person who manufactures or who expects to manufacture sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be regarded as a commercial manufacturer.
- (b) Any related persons who manufacture or who expect to manufacture a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.
- (c) Any persons who manufacture or who expect to manufacture on the same or adjacent manufacturing premises a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.

#### **Manufacturers of sugary beverages to register or to register and licence**

- 54I.03 (a) Any person who manufactures sugary beverages on the date these rules come into operation or intends manufacturing sugary beverages must apply on form DA 185 and the appropriate annexures –
- (i) if he or she qualifies as a non-commercial manufacturer, for registration as a non-commercial manufacturer of sugary beverages in terms of section 59A and the rules thereto; or
  - (ii) if he or she is classified as a commercial manufacturer –

- (aa) for registration as a commercial manufacturer of sugary beverages in terms of section 59A and the rules thereto; and
  - (bb) for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of sugary beverages.
- (b) Unless the Commissioner determines otherwise, no security is required to be furnished by a person applying for registration as a non-commercial manufacturer of sugary beverages.
- (c) The provisions of rule 19A.02 shall apply with any necessary changes as the context may require to any licence application contemplated in this rule.

#### **Restrictions on customs and excise warehouses for sugary beverages**

54I.04 For the purposes of rule 54F.03, customs and excise warehouses as contemplated in section 19 may be licenced only for the purposes of –

- (a) manufacture of sugary beverages; and
- (b) storage of imported sugary beverages.

#### **Closing and submission of accounts for health promotion levy on sugary beverages and payment thereof**

54I.05 For the purposes of rule 54F.07–

- (a) an accounting period shall be a calendar month; and
- (b) an account for payment of health promotion levy on sugary beverages must be completed and submitted monthly on form DA 179.

#### **Determination of sugar content subject to health promotion levy on sugary beverages**

54I.06 (a) Any person who manufactures or imports any sugary beverage that is liable to health promotion levy must determine and declare the sugar content of the sugary beverage based on –

- (i) (aa) the sugar content of the sugary beverage as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); and

(bb) the report referred to in item (aa) above must be kept available for inspection for a period of five years from the date the sugary

- beverage was manufactured or imported and must be produced or submitted at the request of an officer; or
- (ii) the sugar content of the sugary beverage shall be deemed to constitute 20 grams per 100 millilitres; and
- (b) In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content shall be determined based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.

### **Liability for duty for sugary beverages manufactured in the Republic**

- 54I.07 For the purposes of rule 54F.10, in respect of the liability and the termination of liability for duty, the liability for duty of a licensee for the manufacture of sugary beverages shall cease only—
- (a) upon proof of payment of health promotion levy on such sugary beverages and entry for home consumption of such sugary beverages; or
- (b) upon proof that the export to any country or removal to any BLNS country of such sugary beverages has been received in such country.

### **Restrictions on entry of sugary beverages for removal in bond**

- 54I.08 For the purposes of rule 54F.10, rule 54F.11 and rule 54F.12, sugary beverages manufactured in the Republic may only be entered for export or entered for removal in bond from a customs and excise warehouse to any place outside the Republic or any place in any other country in the common customs area.

### **Implementation provisions**

- 54I.09 For the purposes of rule 54F.14 –
- (a) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of sugary beverages manufactured before the date health promotion levy on sugary beverages came into operation, endorse such invoice or note to state that such sugary beverages were manufactured before the effective date.
- (b) The implementation accounting period will commence on the effective date, after which the monthly accounting periods will commence on the first day of each calendar month.

(b) By the insertion in item 202.00 of the Schedule to the rules of the following form:

“DA 179 Health Promotion Levy Return for Sugary Beverages”

(c) By the substitution in item 202.00 of the Schedule to the rules for forms DA 63, DA 64, DA 66 and DA 185.4B2 of the following forms:

“DA 63 Application for refund – export for trade purposes of imported duty paid goods (Refund item 522.03)

DA 64 Application for drawback / refund

DA 66 General application for drawback / refund

DA 185.4B2 Licensing client type 4B2 – manufacturing warehouse”

**APPLICATION FOR REFUND – EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY PAID GOODS (Refund item 522.03)**

**DA 63**

	Country of destination	Transport code	Place of final delivery
Exporter	Customs Code	Name and Address	
Agent			

Export B/E Line No	DA 63 line No	Import Declaration MRN	Line	Origin	Tariff Subheading	Quantity	Code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment **			
												Duty Tax Type	Amount	Duty Tax Type	Amount
		Marks, Nos. No. and description of packages					Description and particulars of goods for duty purposes								

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GOVERNMENT GAZETTE, 23 MARCH 2018

<p>I, ..... for                  ..... *exporter / agent, hereby declare that the above is a true description and complete return of the goods in the above-mentioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522.03 of Schedule No. 5 to the Customs and Excise Act, 1 hereby apply for a refund of the duty originally paid on the goods as indicated above</p> <p>.....                  Date Signature for exporter / agent</p>	<p>I ..... hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct..</p> <p>.....                  Official Date Stamp Signature Customs and Excise Officer</p>	<p>Export Declaration MRN</p> <hr/> <p>Place of entry</p>	<p>DA 63 Number and Date</p> <hr/> <p>Total amount claimed</p>
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\* Delete which is not applicable  
 \*\* Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration







**B. FOR COMPLETION BY APPLICANT (continue from page 1)**

**B5: Type of Refund**

**Please indicate the type of refund with an "X" in the appropriate box**

Overplus		General refunds i.t.o. section 76	
Drawback (Part 1, Schedule 5)		Committed an error in calculating duty	
Goods exported in the same condition as imported (Part 2 Schedule 5)		Assessed duty on value higher than value for duty purposes	
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tariff determination under section 47 (9)	
	Goods abandoned	Goods having been damaged, destroyed or irrecoverably lost prior to release	
	Goods used for the manufacture of excisable goods	Short landed, short shipped or short packed goods	
Refund by Licensed Distributor		Adjustment of bill of entry i.t.o. section 40 (3)	
Refund of excise duty (Schedule 6)		Other (please specify): .....	
Drawback of excise duty (Schedule 6)			

**B6: Documents to prove claim**

The following documents to prove this claim are attached to page 3:

.....

.....

.....

**B7: Indemnity**

In consideration of this claim being paid \*I / we ..... (Applicant),  
 herein represented by ..... (Person's full name),  
 in \*his / her capacity as ....., \*he / she being duly authorised to furnish this  
 indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue  
 Service against any claim, loss or damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or  
 incurred by the said office, as a result of payment of this claim.

Signed on this..... day of the month ..... (ccyy) .....

At ..... (Place) ..... Signature

**B8: Grounds for claim**

**Important note:-** It is of the utmost importance that the reasons advanced for this claim be fully motivated and set out hereunder. It is incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting documents. If these requirements are not strictly adhered to, the claim will be rejected and may become time-expired.

.....

.....

.....

.....

.....

I, ..... (Person's full name),  
 on behalf of the ..... (Applicant's name)  
 declare that I am duly authorised to make this declaration; that the grounds for this claim and the particulars entered herein and which are referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.

Signed on this ..... day of the month ..... (ccyy) .....

At ..... (Place) ..... Signature

\* Delete which is not applicable







CUSTOMS & EXCISE

**DA 179**

**Health Promotion Levy Return for Sugary Beverages**

Chapter VB of the Customs and Excise Act, 91 of 1964 and the rules thereto

**A Licensee particulars**

Warehouse number	<input type="text"/>	Excise Client Code	<input type="text"/>	Accounting Month	<input type="text"/>
Licensee	<input type="text"/>			<input type="text"/>	
Physical Address	<input type="text"/>				
Postal code	<input type="text"/>				

**B Health Promotion Levy Payable**

**C Health Promotion Levy Adjustments**

C Tariff Subheading	D Health Promotion Levy Item	H Total sugar content removed g/100ml (E/100xFxG)	K Total sugar content removed in excess of the threshold in grams / 100ml (E/100xFxJ)	L Levy Rate per gram	M Levy Payable (K x L)		Less Rebates 690.01		Less Refunds 691.01		Less Refunds 691.04		Less Levy Overpaid		Plus Levy Underpaid		Net Levy Payable		
					R	C	R	C	R	C	R	C	R	C	R	C	R	C	

**D Total Health Promotion Levy Payable**

Total levy payable	<input type="text"/>
Less: Rebates – 690.01	<input type="text"/>
Less: Refunds – 691.01	<input type="text"/>
691.04	<input type="text"/>
<b>Gross Levy Due</b>	<input type="text"/>
Less: Levy Overpaid	<input type="text"/>
Subtotal	<input type="text"/>
Plus: Levy Underpaid	<input type="text"/>
<b>Total Amount Payable</b>	<input type="text"/>

**Declaration**

I  in my capacity as  of

hereby declare that the particulars herein are correct and comply with the Customs and Excise laws and procedures

Signature  Date

**For Official use only**

Place of entry:

Checked by:

Date Stamp

Number

Audited by:





CUSTOMS &amp; EXCISE

DA 179

**NOTES****COMPLETION NOTES FOR THE DA 179 HEALTH PROMOTION LEVY RETURN, DA 179 CONTINUATION SHEET AND DA 179.01 SCHEDULE OF ITEMS REMOVED (CSV - FILE)**

**Particulars to be specified: These notes must be read in conjunction with the DA 179 - "Completion Manual" available on the SARS website)**

The return information must be submitted via SARS eFiling on the EXD 01 return. The completed and signed DA 179 - return hard copy and its supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a - g)]

The Levy Payable, Nett Levy Payable and Total Health Promotion Levy Payable amounts on the DA 179 - return, DA 179 Continuation sheet and DA 179.01 (CSV - file) respectively, must all be indicated in Rand (R) and Cent (C).

All leviable sugary beverages removals must be captured on the DA 179.01 (CSV - file) and summarised on the DA 179 - return. The individual line items on the DA 179.01 (CSV-file) must be consolidated per Tariff Subheading and captured on the DA 179 - return. (Note should be taken of the various packaging types of the same product which must be reflected separately on the DA 179.01 (CSV - file) but consolidated on the DA 179 - return under the relevant Tariff Subheading).

The DA 179.01 (CSV - file) must be attached to the DA 179 - return and kept in a safe place for record purposes.

**Explanation of the fields on the DA 179 - return and DA 179 and continuation sheet only:****Section A. Licensee particulars.**

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee/registrant for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Month: The month in which sugary beverages levy goods were removed from the licensed warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of sugary beverages levy goods, or when the company ceased to trade.

**Section B. Health Promotion Payable on the DA 179 - return and DA 179 continuation sheet:**

- Column C: Tariff Subheading - The relevant 8-digit Tariff Subheading code as per Schedule 1 Part 1.
- Column D: Health Promotion Levy Item - The 7-digit levy item as per Schedule 1 Part 7A.
- Column H: Total sugar content removed in g/100ml (E/100 x F x G) - The total sugar content removed in g/100 ml as per Column H on the CSV - file.
- Column K: Total sugar content removed in excess of the threshold in g/100ml (E/100 x F x J) - The total sugar content removed in excess of 4 grams per 100ml for the accounting month as per Column K on the CSV - file. The amount will be the sugar content **LESS** the 4 grams per 100ml threshold.
- Column L: Levy Rate per gram - The applicable levy rate, as per Schedule 1 Part 7A, must be inserted per line.
- Column M: Levy Payable (K x L) - Sugar content removed in excess of 4 grams per 100ml multiplied by the levy rate.

**Section C. Health Promotion Levy Adjustments as on the DA 179 - return and DA 179 continuation sheet**

- Less Rebates: Item 690.01 - Goods lost or destroyed in the VM warehouse in circumstances of vis major.
- Less Refunds: Item 691.01 - Proven removals to BLNS countries as defined in Rebate Item 691.01 of Schedule 6 (only if proof of exit from the Republic was obtained - SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Less Refunds: Item 691.04 - Proven direct VM exports beyond the BLNS countries as defined in Rebate Item 691.04 of Schedule 6 (only if proof of exit from the Republic was obtained - SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Less Levy Overpaid: If an amount was overpaid on a previous return the amount must be deducted from the Gross Levy Due amount.
- Plus: Levy Underpaid: If an amount was underpaid on a previous return the amount must be added to the Gross Levy Due amount.
- Nett Levy Payable: The Levy Payable in Column M less the rebates, refunds and overpayment plus the underpayment reflected in Section C.



CUSTOMS &amp; EXCISE

DA 179

## NOTES

**NOTE: Exports are declared and sett-off on the DA 179 - return as a non-levy removal and therefore cannot be claimed again subsequently.**

**Section D. Total Health Promotion Levy Payable on the DA 179 - return only:**

- Total levy payable: The total amount reflected in Column M.
- Less Rebates: Item 690.01 - Goods lost or destroyed in the VM warehouse in circumstances of vis major.
- Less Refunds: Item 691.01 - Proven removals to BLNS countries as defined in Rebate Item 691.01 of Schedule 6.
- Less Refunds: Item 691.04 - Proven direct VM exports beyond the BLNS countries as defined in Rebate Item 691.04 of Schedule 6 (only if proof of exit from the Republic was obtained - SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Gross Levy Due: The total minus the rebated/refunds sett-off amounts must be inserted here.
- Less Levy Overpaid: If an amount was overpaid on a previous return the amount must be deducted from the Goss Levy Due amount.
- Subtotal: The Gross Levy Due amount minus the over payment made on a previous return.
- Plus Levy Underpaid: If an amount was underpaid on a previous return the amount must be added to the Gross Levy Due amount.
- Total Amount Payable: The Subtotal plus the underpayment made on a previous return.

**Declaration: The licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of the DA 179 - return.**

**For Official Use Only: This section is for official use only and therefore should not be attended to in any way by the licensee or the public officer.**

**Explanation of the fields of the DA 179.01 (CSV - file) only** (This document/file **MUST** be completed for all removals of sugary beverages levy products removed from the VM warehouse. The various product packaging sizes must be reflected separately on its own line).

**1. Licensee particulars**

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee/registrant for Excise.
- Taxpayer e-mail address: Licensee to insert the e-mail address.
- Accounting Month: The month in which sugary beverages levy goods were removed from the licensed warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of sugary beverages levy goods, or when the company ceased to trade.

**2. Declaration in respect of sugary beverages products removed:**

- Column A: Client Product Code - This is the specific product's identification code normally printed on the product packaging.
- Column B: Client Product Description - This is the specific product's trade name also printed on the packaging.
- Column C: Tariff Subheading - This is the relevant Tariff Subheading as reflected in Schedule 1 Part 1.
- Column D: Health Promotion Levy Item - This is the relevant health promotion levy item as reflected in Schedule 1 Part 7A.
- Column E: Unit package volume in ml - This is the specific packaging size of the package in which the product is put up for retail sale, e.g. 330ml.
- Column F: Number of Units removed - This is the total number of units of a specific product and specific packaging removed from the VM.
- Column G: Sugar content g/100ml - This sugar content amount must be obtained from the certificate issued by a SANAS or ILAC approved laboratory. If the said certificate is not available upon the completion of this DA179.01 (CSV - file), the client must use the deemed sugar content of the sugary beverage that is assumed to constitute 20grams per 100ml.
- Column H: Total sugar content removed g/100ml ( $E/100 \times F \times G$ ) - To calculate this amount the following formula must be used (Column E divide by 100 multiply by Column F multiply by Column G).
- Column I: Threshold Sugar content g/100ml prescribed - This threshold is reflected in Schedule 1 Part 7A.
- Column J: Sugar Content Leivable ( $G - I$ ) - To calculate this amount the following formula must be used (Column G minus Column I).
- Column K: Total sugar content removed in excess of the threshold in g/100ml ( $E/100 \times F \times J$ ) - To calculate this amount the following formula must be used (Column E divide by 100 multiply by Column F multiply by Column J).
- Column L: Levy Rate per gram - This rate is reflected in Schedule 1 Part 7A.
- Column M: Levy payable ( $K \times L$ ) - To calculate this amount the following formula must be used (Column K multiply by Column L).





**ANNEXURE DA 185.4B2**

**LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE**

**Trading Particulars:**  
 Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 6 of the application form (DA 185).

Trade name of business: \_\_\_\_\_

Physical address: Street name and number: \_\_\_\_\_  
 Building name and floor number: \_\_\_\_\_  
 Suburb: \_\_\_\_\_  
 City/Town: \_\_\_\_\_  
 Street code: \_\_\_\_\_

**Authority to apply:**  
 I/We, \_\_\_\_\_ herein presented by:  
 \_\_\_\_\_  
 (name of applicant)

(1) \_\_\_\_\_ (Capacity)      (2) \_\_\_\_\_ (Capacity)  
 being duly authorised thereto by virtue of –

(a) \*a resolution passed at a meeting of the Board of Directors, held at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ (CCYY) \_\_\_\_\_; or  
 (b) \*express consent in writing of all the members of the close corporation /\* partners of the partnership /\* trustees of the trust; or  
 (c) \* being a person having the management of any other association; or  
 (d) \* delegated officer of an organ of State,  
 hereby apply for licensing of a Manufacturing Warehouse.

**Warehouse Particulars:**

(a) Indicate with an **X** what the warehouse will be used for:

(i) Manufacture of tobacco products (warehouse business type 32 - VM)	<input type="checkbox"/>
(ii) Manufacture of malt beer (warehouse business type 33 - VM)	<input type="checkbox"/>
(iii) Manufacture of spirits	
(aa) Primary (warehouse business type 34 - VMP)	<input type="checkbox"/>
(bb) Secondary (warehouse business type 35 - VMS)	<input type="checkbox"/>
(iv) Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM)	<input type="checkbox"/>
(v) Manufacture of (commercial) biodiesel (warehouse business type 39 - VM)	<input type="checkbox"/>
(vi) Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM)	<input type="checkbox"/>
(vii) Manufacture of electric filament lamps (warehouse business type 43 - VM)	<input type="checkbox"/>
(viii) Production of electricity (warehouse business type 44 - VM)	<input type="checkbox"/>
(ix) Manufacture of tyres (warehouse business type 56 - VM)	<input type="checkbox"/>
(x) Manufacture of sugary beverages (warehouse business type 57 - VM)	<input type="checkbox"/>

(b) Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse.

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			

Continues overleaf

(10)			
(11)			
(12)			

Completion by Electricity Producers only	
Installed Capacity of Electricity Generation Plant:	
Number of Electricity Generation Units:	
Non-renewable energy source used:	Coal <input type="checkbox"/> Petroleum based liquid fuels <input type="checkbox"/> Natural gas <input type="checkbox"/> Nuclear <input type="checkbox"/> Other <input type="checkbox"/> Specify:
If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii))	Waste heat or energy from waste <input type="checkbox"/> Combined heat and power <input type="checkbox"/> Renewable <input type="checkbox"/> Solar power <input type="checkbox"/>

Completion by Tyre Producers only	
Indicate tyre levy client type:	New tyre manufacturer <input type="checkbox"/> Re-tread tyre manufacturer <input type="checkbox"/>

Completion by Sugary Beverages Producers only	
Indicate sugary beverages levy client type:	Commercial manufacturer (manufactures or expects to manufacture sugary beverages with a sugar content exceeding 500 kilogram per calendar year) <input type="checkbox"/> Non-commercial manufacturer (manufactures or expects to manufacture sugary beverages with a sugar content not exceeding 500 kilogram per calendar year) <input type="checkbox"/>

Declaration:	
I hereby -	
(a) <b>declare</b> that the particulars in the application and all enclosures are true and correct; and	
(b) <b>undertake</b> to-	
(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;	
(ii) comply with the customs and excise laws and procedures.	
..... (Initials and Surname)	..... (Status / Capacity, e.g. Director)
..... (Signature)	..... (Date & Place)

FOR OFFICIAL USE												
File Number:												
Type of Warehouse:	VM	VMP	VMS									
Warehouse Number:												
Licence Number:												
Licence Date:												
District Office:												